

**Application No.: 10/691,520****Docket No.: 4006-271****REMARKS**

Claims 1, 12, 15, 26, 44, 45, 47, and 62 have been amended. Support for the amendments is found in the specification and claims as filed. Accordingly, the claim amendments do not constitute new matter.

Claims 29-32, 34-39, 41-43 have been allowed, and claims 9, 23, 59 would be allowable if rewritten in independent form. Furthermore, claims 12, 26, 44, 45, 46, and 62 would be allowable if amended to overcome the 112 rejections. Claims 3, 8, 9, 16, 22, 23, 33, 40, 51, 57, 58, and 65-71 have been cancelled without prejudice. As a result, claims 1-2, 4-7, 10-15, 17-21, 24-32, 34-39, 41-50, 52-56, and 59-64 remain pending in the present application. Reconsideration of the application in view of the foregoing amendments and following comments is respectfully requested.

**Claim Rejection - 35 U.S.C. §112, First Paragraph**

The Office Action rejected claims 12, 26, 44-46, and 62 under 35 U.S.C. §112, first paragraph as failing to comply with the written description requirement.

Specifically, the Office Action pointed out that the limitation of "between the steps of forming the binding layer and removing the substrate" in claims 12, 26, 44, and 62 should be "between the steps of forming the binding layer and removing the base layer" to comply with the written description requirement. Applicant respectfully submits that claims 12, 26, 44, and 62 have been amended accordingly and requests that the rejection be withdrawn.

The Office Action also pointed out that the limitation of "after removing the fixation layer" in claims 45-46 should be "after removing the substrate and the base

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layer" to comply with the written description requirement. Applicant respectfully submits that claim 45 has been amended accordingly and requests that the rejection be withdrawn.

Reconsideration and withdrawal of this rejection are respectfully requested.

**Claim Rejection - 35 U.S.C. §103**

The Office Action rejected claims 1, 2, 4-7, 13-15, 17-21, 27, 28, 47-50, 52-56, and 63-64 under 35 U.S.C. §103(a) as being obvious over Lawing (US 20020182401). Of the rejected claims, only claims 1, 15, and 47 are independent.

Applicant has respectively incorporated the limitations of allowable claims 9, 23, and 59, into claims 1, 15, and 47. Hence, amended claims 1, 15, and 47 are allowable over the prior art of records, and the claims dependent from amended claims 1, 15, and 47 are also allowable. Accordingly, applicants respectfully request that the rejection be withdrawn.

The Office Action also rejected claims 10, 11, 24, 25, 60, and 61 under 35 U.S.C. §103(a) as being obvious over Lawing (US 20020182401) in view of Chen (US 5,062,865). Of the rejected claims, no claims are independent.

As stated above, since the limitations of allowable claims 9, 23, and 59 have been respectively incorporated into claims 1, 15, and 47, amended claims 1, 15, and 47 are allowable over the prior art of records. Hence, the claims dependent on amended claims 1, 15, and 47 are allowable, too. Accordingly, applicants respectfully request that the rejection be withdrawn.

**Specification Amendment**

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The amendments made to pages 9 and 10 are for correcting typographical errors. Since the roughening treatment is performed between the steps of forming the base layer and forming the binding layer, only the surfaces of the abrasive particles exposed by the base layer can be roughened. Therefore, the roughening treatment can only increase the adhesion between the abrasive particles (and the corrosion-resistant particles) and the binding layer, not between the abrasive particles and the base layer.

**Claim Amendment**

Claims 10, 24, 42, and 60 define the roughening step, and include the typographical errors similar to those found on pages 9 and 10. The errors have been corrected. Hence, the adhesion between the abrasive particles (and the corrosion-resistant particles) and the binding layer, not between the abrasive particles and the base layer, is increased.

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For all of the above reasons, applicants submit that the specification and claims are now in proper form, and that the claims define patentably over the prior art. Therefore, applicants respectfully request allowance of this case at the Office earliest convenience.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 07-1337 and please credit any excess fees to such deposit account.

Respectfully submitted,

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